104. d. 8
2

SERIOUS CONSIDERATIONS ON THE HIGH DUTIES EXAMIN'D:

ADDRESS'D TO

Sir *Matthew Decker*,

BY

Mr. *HORSLEY*.

LONDON:
Printed for R. WELLINGTON, at the *Dolphin* and *Crown*, without *Temple-Bar*; and sold also by M. COOPER, at the *Globe* in *Pater-Noster-Row*.
MDCCXLIV.

SERIOUS CONSIDERATIONS ON THE HIGH DUTIES

SERIOUS

CONSIDERATIONS, &c.

SIR,

THERE is nothing exalts and ennobles the Character of Man more, than a benevolent Diſpoſition, directing us, to alleviate and ſoften the Cares, and Diſtreſſes of our Fellow-Creatures, by every Art and Contrivance, of which our natural Abilities, or a ſucceſsful Fortune may have render'd us capable. This happy Turn of Mind, directed to Individuals, expreſſes a juſt Senſe of the due Regard we owe to one another: But when it extends itſelf to a whole Nation, it riſes ſuperior to the common Acts of Humanity; intimates our Deſire of attempting Perfection, and reſembles ſomething Divine. You are, Sir, believ'd by the Town to be the Author of a little Performance entitled, *Serious Conſiderations on the High Duties*; wherein is expreſs'd that happy Turn of Spirit, that Inclination towards Benevolence, that Love to your Country, and Good Will to its individual Members, which conſtitute you an Honour to your Family, a Grace to your Country, and a ſhining Example to Poſterity. Theſe Conſiderations naturally lead us into an Enquiry, how it happens, that with all theſe fine Qualities, and ſuitable Abilities for ſo important a Work, you only introduce us into the

Road to Proſperity, and there leave us like helpleſs Orphans, to ſhift for ourſelves; to ſtruggle through an intricate Scene of perplex'd Views and Deſigns, and without an able and vigilant General at our Head, or united Counſels, to endeavour to break through almoſt inſurmountable Difficulties.——'Tis to little Purpoſe, you tell us what is right; how Duties are to be lower'd, or what will ſave a ſinking Nation; unleſs you at the ſame Time inform us, how your Opinions may be render'd capable of coinciding with Views and Intereſts directly oppoſite to them; where all the Power lies, that is capable of bringing about ſo good a Work: In a word, Sir, you have left us in the Condition of an *Eaſt-India* Mariner, who, after a long and tedious Voyage, meets with hazy Weather, attempting to fall in fair with the *Britiſh* Coaſt, and has nothing to depend upon but a vague and uncertain Reckoning: At length the joyful Noon approaches, the gloomy Clouds ſeparate, and leave a Space, thro' which he diſcerns the wiſh'd-for God of Day, in full Meridian Luſtre. He eagerly attends the Advantage of the important Minute; his End ſo far attain'd, a conſtant Gloom then after covers the Face of Heaven, and he is left to trace out the untrodden Paths of the Ocean, with the ſame Uncertainty, within a Trifle, as before. Thus, Sir, you juſt favour us with the Emanations of your Wiſdom, then vaniſh and leave us in a Miſt, to wander we know not whither. This, Sir, I take to be either owing to your Modeſty, or that you expect ſome other Hand may contribute to the Improvement of your Deſign, of which you intend to make a proper Uſe, and then exhibit to our View a finiſh'd Performance.——Pleas'd with the agreeable Reflection, I ſeize with Pleaſure the happy Opportunity of entering into your Views, and of contributing towards the finiſhing of a Scheme of the laſt Conſequence, which, without ſuch Encouragement, I ſhould have hardly had the Preſumption to have attempted; but as I have begun, I pleaſe myſelf with the Hopes, that it will be no ways diſagreeable to you,

you, that I occaſionally correct as well as endeavour to illuſtrate and improve it.

The firſt Amendment, you propoſe, is in the Tea-Duty, which is unhappily enough attended with every Circumſtance, repugnant not only to the very Nature of Commerce, but even to common Senſe: For it is extreamly obvious, that if the Tea-Duty now brings in 130,000*l.* a Year, it would at leaſt produce 70,000*l.* more could the Running of it be avoided, and which is only to be effected, by making it the Intereſt of the People not to buy Run Tea.

It is ſaid the *India* Company apply'd to a certain Miniſter to have the Duty taken off, engaging to pay it themſelves. That the Miniſter inſiſted on 25,000*l.* more than the Duty, as being the Value of the annual Seizures on an Average, and that the Company refuſed it. To me it appears, that they were both in the wrong: The Miniſter for aſking; the Company for refuſing. The Miniſter for two Reaſons; one, that on ſuch a Settlement the Government would have ſav'd more by not allowing a Draw-back; than that Sum amounted to. Some People may object, that this 25,000*l.* goes to the King, and ſo would be ſo much real Loſs to him, but don't conſider at the ſame Time the Conſequence of getting 25,000*l.* at a Loſs of half a Million to the Nation. Such Enemies to both King and Country, when they ſpeak out, reaſon thus; what ſignifies the Nation ſo the King gets more Money, not conſidering that when one is ruin'd, the other cannot ſubſiſt.

Again, when the Government don't really pay the Drawback, they loſe ſo much Duty, which is abſolutely the ſame Thing. Tho' one goes into the current Service of the Year, the other into the King's Pocket. Suppoſe all the Tea was Run, and the King made 50,000*l.* a Year by Seizures, and the Nation at the ſame Time paid one Million: Is it worth his Majeſty's While to have it at that Price? this would be making him worſe than a *French* Penſioner, as King *Charles* the IId was. The other: If it be admitted,

as I believe no Body doubts, that there is as much Run Tea drank in *England* as pays Duty: Then it will plainly follow, that the Nation pays half a Million to Foreigners for a Commodity of their own, which we firſt make them an Allowance to carry away and then pay them again for bringing back; and I need uſe no Arguments to inſtruct the intelligent Reader, how many Ways ſuch abſurd Proceedings muſt injure the Government as well as the Community. On the other ſide, it is plain the Company ought, if it was inſiſted on, to pay it, not in point of Juſtice, but Intereſt; ſince they muſt certainly have got more by putting a Stop to this pernicious Trade, than it was poſſible for the Government to get by Seizures; of which ſometimes they only get a Part, ſometimes none at all: And 'tis hardly a Queſtion, that ten Times as much is Run clear as ſeiz'd, of which, tho' the greateſt Part might be originally of their own Sale, yet it hinders their ſelling it at a conſiderable Advance more at Home, than to Foreigners, who run it back again, and who notwithſtanding the Drawback, conſidering all Hazards and Expences, can neither afford it ſo cheap nor ſo freſh as the Company, excluſive of the Duty.

The Drawback now pays the Adventurers both Freight and Hazard; for the Company paying the Duty, the others paying nothing, makes 8 *s.* in the Pound Difference, and allowing half for Hazard, the Adventurers can yet underſell the Company by 4 *s.* in the Pound; and accordingly do ſell greater Quantities of ordinary Teas than they.

This is a plain Inſult upon the common Senſe and common Honeſty of the Nation, and intimates us all to be, either Knaves or Fools; and is a Species of Politicks, that never yet exiſted in any Nation but this. 'Tis impoſſible to ſay how this Matter would ſtand, when canvaſs'd in every Light, without having firſt the Authority of the Company, for the Quantity and Value of their Sales to foreign Markets; nor can a tolerable Calculation be made without it: But as I know the *Oſtend* Company,

when

when ſubſiſting, could ſell their Teas on an Average at Twentypence Sterling a Pound, I make not the leaſt Doubt, but that our *Eaſt-India* Company could, with a Duty proportion'd to ordinary Teas, afford to ſell them much cheaper than the Smugglers: And much more ſo, if the Duty could be fix'd as you, Sir, propoſe, and that entirely in the Hands of the Company, even ſuppoſing they paid for it the 25,000 *l.* extraordinary, which I am inform'd, is demanded in Lieu of Seizures; and be able to pay ſomething more, if ſuch Tax anſwers, as it promiſes to do.

If therefore the Government will permit this Tax either to be levied by the Company, or levy it themſelves, and make the Company accountable for any Deficiencies, it will be found not only acceptable to the People, but alſo advantageous to the Company, and ſo much for the Benefit of the Community, as the Difference at leaſt of half a Million of current Caſh carried out of the Kingdom yearly amounts to, which is twice as much as the whole Ballance of the *French* Trade: And yet This is a Trade every Body complains of: That no Body hardly conſiders. But if the Government and the Company can't agree upon this Matter, the whole is ſo plain to me, that I will undertake (let me lay the Tax as I pleaſe, and it ſhall be with the Approbation of all Mankind) to pay the Government 200,000 *l.* a Year, and give unexceptionable Security for Performance, and will beſides, concur in permitting them to nominate their own Officers to receive it: with a Proviſo, that if any Loſs happens thro' their Neglect or Miſmanagement, it be allowed me out of what I am to pay.---And I make not the leaſt Doubt to prove, that I will ſave the Nation as much more as I pay. There is no Conjuration in all this, nor do I pretend to make it a Secret: But have a Pleaſure in rendering it very clear and obvious. There, are out of 8,000,000 People, at leaſt 1,000,000, who drink each three Pounds of Tea a Year, and who pay now for Duty of that three Pounds, Twelve Shillings; and becauſe of that Duty,

at

at leaſt ſix Shillings more, together eighteen Shillings a Year: So that they pay over and above the prime Coſt, 900,000 *l.* a Year, and both the Wholeſale and Retail Dealer leſs Gainers, than if they were to pay no Tax. It will follow, that if every Tea-Drinker who drinks three Pounds, was to pay 10 *s.* a Year, he would at leaſt ſave 8 *s.* and the Nation's Money not to be carried out by Smugglers: The Government would gain 370,000 *l.* a Year: The Nation ſave 500,000 *l.* a Year: Together, actual Profit in the Difference 870,000 *l.* a Year; and every Body better'd, but thoſe who wickedly turn their Heads to live on the Spoil and Ruin of their Country. But, Sir, if it be true that there are 600,000 Houſes proper to pay Taxes, I may conclude there are ſo many proper to pay a Tea-Duty: And then if we remit the ſingle Perſons, and take Houſes only, and tax them at ten Shillings a Year each, I mean on an Average, ſome more ſome leſs, it will produce 300,000 *l.* which is near 170,000 *l.* more than the Government now makes of it: And if the Coffee-Houſes be tax'd as you propoſe at only 5 *l.* a Year each, it will add conſiderably to the Sum, and I dare ſay the whole Nation be infinitely obliged to the Government for the Alteration, notwithſtanding the apparent Profit ſuch an Alteration will produce: For the Subject is not averſe to the Government's Gain, ſo they are not oppreſs'd; ſince it muſt be accounted for in the current Service of the Year, and the more it produces the eaſier other Taxes will be of courſe. So that in ſhort your Scheme is founded on ſuch Principles, as create an univerſal Good, and equally turn to the Emolument of the State, the People, and the *India* Company; and hurts none but ſuch as are Enemies to all three, and who make Eſtates at *Middlebourg* and *Dunkirk*, and at many other Places I could name, at our Expence, and, as you are pleas'd to ſay, to the Sorrow of the Miniſter who could not help it. In order to juſtify him, you quote the Affair of the Prince of *Orange*: But under Favour, That is not a parallel Caſe. What

the

the Prince of *Orange* could not, or did not care to help, was an actual Benefit to his Country; This, which the Miniſter could not help, the direct contrary: So that while one meets with Applauſe, the other is condemn'd on the Face of your own Relation; more eſpecially as you yourſelf ſhew, with how much Facility that might be remedied, which he had not Wit enough to find out, and which, had he diſcover'd in the Light it now appears, I am confident he would not have fail'd of purſuing it with uncommon Ardour, as it materially coincided with his moſt ſanguine Views, *viz.* of improving the Revenues, at almoſt any Rate. You are pleas'd, Sir, to make ſome Difficulty about the Manner of collecting in this Tax. For my Part, if your Calculation of Houſes be true, I ſee no manner of Difficulty in the Matter; ſince there is hardly a Houſe fit to pay five Pound a Year general Tax, but conſumes at leaſt three Pounds of Tea a Year: If not, there are Thouſands that conſume Thirty, and 'tis only bringing them to an Average, or 'tis doing nothing. But you ſeem, Sir, to have forgot the Inns who expend more Tea than many Coffee-Houſes, and ſell it at an higher Rate; ſo ought not to be forgot, nor rank'd with private Houſes, no more than Taverns and Eating-Houſes, in another Caſe, which I ſhall mention hereafter.

In a Word, you have nothing elſe to do, but to uſe your Intereſt and Influence, as you have done your Pen, to acquire the univerſal Applauſe you ſo juſtly Merit.

One good Scheme, like the *Cambridge* Carrier's Money-Bag, may be the Mother of many more; and let who will acquire the Benefit, you alone will merit the Honour of the happy Diſcovery: So I ſhall for the Reaſons previouſly mention'd wave all Regard to your further Objections and proceed to the ſecond Point in View, which is a general Tax. An Exciſe-Scheme, or Inland-Duty, is ſo far from being the Averſion of the People, that it is the only Thing they

wiſh eſtabliſh'd on a right Principle. It was not the Thing, but the bad Application of it the People in general juſtly objected to. They could not conceive with what honeſt Views, the Government ſhould refuſe to take their Duty in a Lump, and chuſe inſtead thereof to pick it up by Peace-meal; unleſs they intended to raiſe a new Army of Exciſemen with Power to act as the common Diſturbers of the Peace of the Community, at all Times, and in what Manner they pleas'd; Without controul, to enter their Houſes, and lay the People under Contribution at Pleaſure. Thus purſuing the Means, the Government not only miſs'd the attaining a very deſir'd End; but alſo fix'd an Odium on that, which is a moſt eſſential Good; for it was very obvious to thoſe who knew, or conſider'd the Thing a Moment, that the Drawbacks on Tobacco were, inſtead of a Benefit to Trade as intended, become the Property of a Sett of People, who firſt enter'd their Goods free for the Exports, and then Run 'em in again at a low Price, to the Detriment of the fair Trader, and conſequently to the Prejudice of both the Revenue, and fair Trader, which no honeſt Man could approve. But the Misfortune was, that the Remedy propos'd, by preventing one Evil introduc'd a much greater, and by a Means which nothing can juſtify, equally puniſhed and oppreſſed the Innocent and Guilty, by opening every Man's Doors, at the Command of authoriz'd Robbers. All this, Sir, was too plain and obvious to the meaneſt Underſtandings, and the Ourcry againſt a general Exciſe, introduc'd in that Shape, not at all to be wonder'd at; no more than that pernicious Bill brought in, for the more ſpeedy and eaſy Manning of his Majeſty's Fleet, which would have made us as abſolute Slaves as any in *Turkey*: yet no Body diſputed, but that a Bill for that Purpoſe was abſolutely neceſſary, and very eaſily contriv'd, without the leaſt Detriment to our Liberties; and as ſuch would have been readily aſſented to, tho' receiv'd with Contempt enough, when founded on a bad Principle. The ſame Cauſe will always produce

the

the ſame Effect. And that Miniſter who is weak enough to imagine that the People can't diſtinguiſh between Right and Wrong, will, in the Event, find himſelf terribly miſtaken, ſuch groſs and bungling Impoſitions not being to be ſwallowed down by the greateſt Idiots on Earth, much leſs by a diſcerning People tenacious of their Liberties, and ever attentive to the Purſuits of a Miniſter, againſt whom they always judg'd it neceſſary to be ſtrictly on their Guard. And yet, groſs and abſurd as theſe two Bills were, they might have ſlipp'd down unawares, had the Miniſter been in any kind of Confidence with the People. Thus it happens ſometimes, that Good may produce Evil, and Evil Good, and may contribute to teach a Miniſter this Leſſon, that in order to cheat the People, it is firſt neceſſary, that he be in Credit with them, and even then, that his Politicks be a little more delicate and refin'd, as has been the Management of thoſe Miniſters, who have from Time to Time drawn the People inſenſibly into the conſenting to ſuch a Variety of Duties, as are become at Length a Burthen, which we know not how, either to bear, or to remove. Oppreſſion marches in their Van, and Perjuries innumerable ſupport their Rear; and ſhould we go on one Century more in the ſame Track, one Half of the People muſt be neceſſarily employed to eat up and deſtroy the other. It follows then, that we recur to ſome rational Syſtem; and, before the Evil gains more Ground, conſider of the beſt Method to eaſe the People, without being deficient in what is neceſſary for the Service of the State. The two Objections to be remov'd are: Firſt, the aſcertaining of the Civil Liſt, which is perhaps more by ſome Hundred Thouſands a Year than generally imagin'd; but if it be no more than ſtated by Parliament, then no Objection can be made on that Behalf, if on a new Foundation That be continued.

The Civil Liſt ſettled at the Union was only 691,204 *l.* and included ſome conſiderable Articles, which, I think, the Crown has now excluſive thereof: But then it muſt be conſider'd, that the Royal Family

is now much larger, and two Courts kept inſtead of one; which muſt be admitted to add to the Expence at leaſt 100,000*l.* a Year more; ſo that in the Whole there is no material Difference. But ſuppoſing, rather than any Objection ſhould obſtruct a good Scheme, it were ſettled at a Million; Eight Hundred Thouſand Part thereof on the King; the Remainder on the Prince of *Wales* and younger Children, who are in Effect the Children of the People, and to be provided for by the Parliament in ſuch Proportions, as ſhall to them ſeem juſt; including Fines, paſs'd Fines, Compoſitions, Sheriff's-Proffers, the Revenues of *Wales*, *Cornwal* and *Cheſter*; the Rents of Crown Lands and Fines on Leaſes: This perhaps might be ſatisfactory; if not, contriv'd to be made ſo. The ſecond Objection is to the Multitude of Officers at preſent employ'd, great Part of whom may not be neceſſary, on a better Eſtabliſhment. Here are three Things to combat with, *viz. Miniſterial Influence*, *Salaries*, and *Perquiſites*; ſeveral whereof are ſo much ſuperior to the Salaries, that the Salaries are wav'd by thoſe who enjoy the Perquiſites, and often amount to ten Times the Value; but I doubt not, if enquir'd into, for the Payment of a certain Value in Lieu, would be deliver'd in conſiderably augmented, as is uſual on parallel Occaſions.

Therefore the firſt and laſt of theſe Articles are the great Points to conquer, which effected, the ſecond is eaſily managed: For let the Sallaries continue forever, Employment, on a new Eſtabliſhment, may eaſily be found for them; but what to do with the two others, comes next to be conſider'd.

The firſt Step is, to get an honeſt Miniſter; and the Way to get ſuch a one, is to reſolve not to diſtreſs him, when you have him, that he may not thereby be put to diſhoneſt Shifts to defend himſelf: For while any M———r of P———t is ſo venal, as that he will either be employ'd, or uſe all his Art and Induſtry to diſtreſs a Miniſtry, a good Miniſter can never exiſt; and conſequently, any new Scheme for the

the Good of the Nation never take place, while the Miniſter's ſole Defence depends on the preventing it. This End once obtain'd, the Way will be open for proſecuting a Scheme to Effect. The next Step will be to remove thoſe, whoſe Perquiſites exceed their Salaries. This muſt be perform'd gradually, as you take off this or that particular Species of Duty, and put it on Houſes, which muſt not be, nay cannot be, done all at once: The Shock will be too violent, and the Intereſt too ſtrong againſt it; but if it be acted gradually, the Repulſe will be leſs, and the Shock leſs felt. In the Intervals, many may dye, and their Places not ſupply'd: So that what with the diſcharging but few at a Time, and concurrent Accidents, a Scheme of this Nature may be brought to Maturity without any material Oppoſition, within perhaps the Space of twenty Years. The firſt Thing is, to conſider what Duties are moſt expenſive in receiving, and produce the leaſt Money; next the Manufactures of *Great-Britain* and *Ireland*; next the Products of our foreign Plantations; and laſtly of thoſe Countries with which we Trade to Advantage: And as to thoſe where the Ballance is againſt us, let them remain to a Uſe I ſhall apply them hereafter. And I ſhould think, a Committee of the Commons, properly aſſiſted, fitteſt to direct this Gradation and Change. I ſhall now attend to the Scheme itſelf. I ſhall take it for granted, Sir, that you have calculated truly, that there are 600,000 Houſes proper to bear a Tax of ſo much each, as on an Average may amount to ten Pounds, and altogether to 6,000,000 *l.* which is almoſt 1,000,000 *l.* more, than all our Duties together produce, excluſive of the Civil Liſt Appropriations, as I am informed: For Exactneſs, in that Particular, is not abſolutely neceſſary in this Place; tho' it will be, when your Scheme comes to be conſider'd in another Place: For 'tis firſt neceſſary to know, if your Scheme be generally right, and the Way to come at that Knowledge, I take to be this; That all the Pariſhes in *England* return to the Parliament, a regular Account for ſeven Years

paſt, of their Aſſeſſments of Poors Rates: Upon whom, and what for, upon Oath: By which Means they will certainly learn, what is paid for Houſes, and what for Land diſtinctly, and thereupon form a Judgment accordingly. And it will be no difficult Matter to detect any, who ſhall make falſe Returns, even in the moſt minute Particulars. When this Knowledge of the State of the Kingdom is once obtain'd, it will not be difficult to apportion the firſt Tax on Houſes to the Value of the Rates remov'd. You, Sir, propoſe firſt taking off the Window-Tax, which in fact is moſt proper, as being the moſt unequal: But here you are to try an Experiment, how far the Tax on Houſes will be better, than on Conſumptions: Therefore, to convince the People of the eſſential Difference, Conſumptions muſt be begun with; and when the Parliament have agreed what Rate ſhall be taken off, and what Tax laid on Houſes in Lieu, (ſuppoſe Soap, Candles and Salt) then I would, for the full Satisfaction of the People, humbly propoſe the following Method to be purſued: to every Houſe tax'd, deliver a printed Bill, expreſſing the Duty on Soap, Candles and Salt, and directing the Houſekeeper, to examine into the Difference of this Expence, by the Quantity he uſes, and the Difference in the Year, in the Value he pays for it. This will give him full Satisfaction, and induce him to a ready Concurrence, in what he finds ſo juſt to his Country, and ſo plainly advantageous to himſelf: And to prevent all poſſible Obſtructions to ſo good a Beginning, let the Commiſſion for receiving of Salt-Duties be chang'd into a Commiſſion for the Receipt of Taxes on Houſes. And at the Concluſion of the Year, if it be found, that theſe new Duties operate as agreeably as 'tis reaſonable to expect they will; then next, I humbly propoſe the taking off the Malt, Hops, and Window-Tax. Next the Exciſe on Beer and Ale, Mum, Cyder and Perry, ſweet Wines Vinegar and Leather. Next the Duties on Tobacco, Coffee, Rum, and Sugar, of the Produce of our Plantations:

And

And laſtly, the Duties on Tonnage and Poundage; and of Coals and Culm. Theſe being the moſt material Duties, as they relate to Conſumptions, by which every Family are more or leſs affected according to their Number, or Manner of living, appear to me the moſt proper to be reduc'd into one general Tax. I ſhall now conſider the Benefit that may ariſe both to the Publick and every Individual from this Exchange. There are few People ſo ignorant, as not to know, that all Duties on conſumed Commodities, lye on the Conſumer, at double the Price of the Duty; Duties being one of thoſe Merchantable Commodities, in which all Traders deal to more Advantage, than in the real Commodity on which the Duty is laid: As for Example. Whenever a Penny in the Pound Duty is laid on any Commodity, the Price immediately becomes Twopence *per* Pound more than before: So that by this Rule, which is very true, every Commodity will immediately fall in its Value, to double the Amount of the Duty; which, beſides the ſaving to every Family, will produce an eſſential Good to the State. All Drawbacks will immediately ceaſe, and Smuggling thereupon become uſeleſs. And 'tis probable there will be a much greater Exportation of our Native Commodities, than now, as that they can be then afforded cheaper by thoſe who pay no Duty at all, than by thoſe who receive them on the Drawbacks; And many Cheats and Perjuries conſequently be avoided, which are Subjects well underſtood, but not to be treated on with Pleaſure: Since it would open to Foreigners ſome Scenes, neither to the Honour of the State, nor Reputation of the Community. I ſhall now enter into your Scheme more expreſsly, by conſidering in the beſt Light, I am able, the general Nature of the Apportionment of Houſes; and will ſuppoſe with you, there may be 600,000, and that ten Pounds a Houſe, in the whole on an Average, will be a good Medium: But if I conceive the Thing right, five Pound is not low enough for the loweſt; and that 100 *l.* a Houſe ſeems too much

much for the higheſt. The People of *England* are generally divided in the following Claſſes:

The King,
Prince,
Dukes,
Arch-Biſhops,
Earls,
Viſcounts,
Barons,
Biſhops,
Baronets and Knights,
Eſquires and Gentlemen,
Merchants,
Wholeſale Dealers,
Retail Dealers,
Brokers,
Mechanicks.

} In Proportion to their Eſtates, or the Houſes they Rent. If unmarried a Proportion.

Farmers, Graziers and Huſbandmen, as to Houſes, are quite out of the Queſtion: As they rarely pay Rent for them, ſo they muſt be tax'd according to their Abilities, in Farm and Stock.

The next are Taverns, Inns, Places of Publick Reſort, Eating-Houſes, and Ale-Houſes; which Houſes are the Cauſes of great Conſumptions, therefore ſhould pay a ſuitable Tax, in proportion, as what they conſume comes cheaper to them. 'Tis likewiſe to be obſerved, that in Country Towns, better People live in Houſes of ten Pounds a Year, than in *London*, that pay Twenty, and muſt be conſider'd accordingly: Then are to be conſider'd the Beneficed Clergy.

——The Univerſities for their Colleges,
——Inns of Court,

And all other Colleges and Hoſpitals, ſince they will be Gainers by it.

In general, I propoſe that every Man pays the 20th Part of his Eſtate Real or Perſonal: The Farmer, Grazier, *&c.* one Tenth of what he Rents, and

and every Houſe-keeper at above 6 *l.* a Year Rent, one Fourth of his Rent.

Theſe together will probable Produce	*l.* 6,000,000
The Duty in Lieu of Tea-Duty ——	300,000
	6,300,000

Then there will remain the following Duties, *viz.* on

Wine, Oil and Wooll. *Spain* and *Portugal.*
Wine, Oil and Silk. *Italy.*
Wine, Brandy, Cambricks, Indigo, *&c. France.*
Muſlins, Spice and Callicoes, *&c. Eaſt-Indies.*
Foreign Shipping.
Coinage-Duty.
Whale-Fins and Train-Oil from Foreigners.
Hackney Coaches.
Hawkers and Pedlars.
Stamp-Duties.
Poſt-Office.
Raw Silk, Cotton, Coffee and Druggs. *Turkey* and the *Eaſt-Indies.*
Cocoa.
Alienation-Fines, and Paſs'd Fines.
Fines on penal Statutes.
Fines on Leaſes.
Compoſitions.
Crown-Rents.
Wine-Licences.
Firſt-Fruits and Tenths.
Plantation-Duties rais'd abroad.
Sheriff's Proffers.
Revenue of the Dutchy of *Cornwal.*
Of the Principality of *Wales* and *Cheſter.*

Theſe

Theſe together may amount to about	2,000,000
Brought forward —— ——	6,300,000
l.	8,300,000

To theſe may be added the Taxes rais'd on ſuch a Principle, as may be found moſt agreeable in *Scotland* and *Wales*, and ſufficient to anſwer the Expence of raiſing and receiving all the reſt: And ſomething very beneficial of the ſame Kind might be put in Execution in *Ireland*, if well attended to. There will then according to this Computation be a clear Revenue of

	8,300,000
To the King and Royal Family	1,000,000
Remains clear *l.*	7,300,000

Our Expences in a War on the Continent and at Sea may ſtand thus:

To Forty Thouſand Seamen, *&c.*	2,080,000
D°. Land Forces and Contigencies	900,000
l.	2,980,000

Brought forward *l.*	7,300,000

Brought forward	2,980,000	
Ordinary of the Navy	0,120,000	
Guards and Garriſons	0,500,000	
Ordnance and Tranſports	0,150,000	
Subſidies	0,500,000	
Intereſt	2,000,000	1,150,000
l.	6,250,000	*l.* 6,250,000

Thus

Thus it appears, that if this Plan be true, we can afford to employ an Army and Navy abroad, very sufficient to answer all the Purposes of a War, and yet spare a Million of Money every Year to pay our Debts with, and not in fact pay half the Duties we do now, and gradually pay off all our Debts.

Now let us see how we shall stand in Times of Peace.

To ten Thousand Seamen ——		520,000
To the Ordinary of the Navy ——		120,000
To Guards and Garrisons ——		500,000
		l. 1,140,000
For secret Service and occasional Subsidies		0,200,000
To Interest Money ——		2,000,000
Clear Revenue	7,300,000	3,340,000
Ballance	3,960,000	
	l. 3,340,000	

The which, as I compute by Head, will in about ten Years Time pay off all our Debts, and put us in a Condition, infinitely superior to any Nation in *Europe*. This indeed is not strictly made out; nor can it be, 'till those who have Authority will call for the proper Lights; and until then, as we can expect no good Effect, so it is not at all material to enter more minutely into the Matter, the Calculation being exact enough for Amusement, and may easily be perfected, when it can be render'd truly useful in general. Sir, I have taken your Calculation for granted, and have only taken the Liberty to alter the Manner a little, conceiving the Amount will be much the same; and have not perhaps taken off all the Duties you would have done, nor perhaps mentioned all I should; nor am certain that the Residue will bring in 2,000,000 *l.* But I know they have done it, and that is sufficient to

found a General Scheme upon: But as to our Expences in a War, I have authentick Accounts before me, of what it was uſual to coſt, and have ſtated it accordingly; as alſo what may be the probable Expence in Time of Peace; and by comparing them with what the Taxes by your Scheme may probably produce, I have thereupon form'd a Ballance; and I find from authentick Accounts, that our Expences in the late War, did not amount, on an Average, to the Sum I have allowed for one now, and *Europe* then in a much more dangerous Situation than at preſent. 'Tis true, the Intereſt of Money borrowed gradually improv'd each Year's Expence, which now is all in a Lump: But then, Intereſt has leſſen'd, and I have beſides made a ſuitable Allowance; ſo that taking all Things together, I am apprehenſive, that I am not very far from the Truth, and can only wiſh I had better Lights, that I might have the Pleaſure of preſenting you ſomething more perfect. And I can't think, but if the ſame Method was purſued in *Scotland*, *Ireland* and *Wales*, the People would be better pleas'd, and the Revenues in general very different from what they are now, as Trade would in thoſe Countries, as well as here, become free'd from its Incumbrances, and a Thouſand bad Conſequences reſulting therefrom, of which you very juſtly obſerve, Perjury is not the leaſt; which, laying aſide any Regard to a future State, muſt ſenſibly affect the moral Actions of a ſocial Community, and lay the Foundation of our Deſtruction; ſince the better Sort of People once harden'd in ſo pernicious a Crime, by common Practice, will in the Event, ſtop at nothing, that is their ſeeming Intereſt to purſue, tho' never ſo villainous. The lower Sort of People will but too aptly, and by Neceſſity, and in their own Defence, fall in with ſuch bad Purſuits; Juries and Evidence thereupon become uſeleſs Things, and we ſhall be, in proceſs of Time, juſt in the ſame Situation as the *Jews* are by *Joſephus* deſcrib'd to have been, in the Time of *Veſpaſian*, when *Jeruſalem* and the Country round it

was

was a common Slaughter-Houſe, and the Hands of thoſe who before were employ'd in Trade and induſtrious Purſuits, turn'd to the cutting one another's Throats. This may perhaps ſeem too deep a Reflection; but 'tis apparent enough to thoſe who are converſant in the World, that Honour and Honeſty, even among thoſe too great to name, are ſeldom regarded, when Intereſt is ſet in Competition. And I muſt obſerve, that although thoſe who take Oaths, which it is impoſſible for them to keep, are criminal enough, yet they are more ſo that preſcribe ſuch Oaths to be taken; ſince without taking them, Trade muſt ſubſide, and in taking them, a Man muſt be in his moral Character undone. This, Sir, has been chiefly owing to the Ignorance and Perverſeneſs of Scholaſtick Statſemen, who are too learned to conſult People vers'd in Trade, and too wiſe, or too indolent, to look into it themſelves; and ſo ſeeing Things in the firſt Light that preſents, they take meer Chimera's for ſettled Truths, and thereupon concur in laying the Foundation of infinite conſequent Miſchiefs. What you mention of the Prohibition of *Eaſt-India* Goods, is, amongſt many others, a remarkable Inſtance of the ill Conſequences attending inconſiderate Laws; as it has not only ſpoil'd one conſiderable Branch of our Manufactures, where they were before known and receiv'd; but has prevented the Extenſion of a Trade, which in its Progreſs would have greatly contributed to the working up all our Wooll, and conſequently been of itſelf ſuperior to any Law or Contrivance, for preventing its being Run into *France*, now ſo notoriouſly to our Detriment, and entire Ruin of our *Turkey* Trade, and the impoveriſhing of our Manufacture-Towns; and is now attended with ſuch fatal Effects, that tho' we know the Evil, we dare not attempt to remedy it; ſince it would for the preſent give ſuch a Shock to the Courſe of Trade, as varying its Channel of a ſudden muſt always do, as would not be borne with any Temper by ordinary Minds, who would not wait

with

with Patience the happy Event: For as thoſe we trade with, would be a long Time before they could be brought into a Notion of changing their Apparel, conſequently the opening the *India*-Trade, would be for the preſent of little Uſe to our Manufactures; on the contrary, it would throw ſuch an Inundation of *India* Goods upon the People here, as would half ruin the Manufactures we have left. Thus, Sir, Ignorance has produc'd a Law, to our eternal Detriment, as unalterable, in its Nature, as a Decree of the *Medes* and *Perſians*. This Inſtance ſhould ſurely be a Leſſon to Miniſters and private Gentlemen, how cautious they ought to be, of promoting or conſenting to Laws in Affairs they don't underſtand, and of which they are unable to foreſee the fatal Conſequences. As alſo of giving in too ſuddenly into the Schemes of Projectors, (who are generally extremely ignorant and uſually ſhew but one ſide of the Queſtion) without conſulting firſt thoſe whoſe Buſineſs it is to underſtand ſuch Things beſt; and without every preſented Scheme being well ſifted, and conſider'd in every Light, a Projector now-a-days has nothing elſe to do, but to fancy himſelf in the Right, and then to think all Men mad, that differ from him. Of this many late Inſtances have appear'd, in Men whoſe Brains are a Wooll-gathering, whoſe Syſtems can operate on no one who knows more of the Nature and Conſequences of what they are purſuing, than *Soland* Geeſe, and who are ſanguine in the promoting of Laws, the Eſſence and Effects whereof they know no more of, than Boys do of the Eſſence of Poetry, who make Verſes by Quantities on their Fingers, yet are eternally plaguing the Great and Powerful, with their abſurd and inconſiderate Projects. I ſpeak this more particularly, as I think all Changes in Laws ought to be well conſider'd of, before made, and this in Taxes as well as Commerce, in private as well as publick Affairs, that the Employment of one Parliament may not be ſolely turn'd to the mending, botching, altering or annihilating the

Laws

Laws of a Preceding. The hurrying of Bills into Parliament, at firſt Sight, has been the fatal Cauſe of multiplying Taxes upon ſuch abſurd Principles, as are eaſier repented of than remedied, and therefore ought to be cautiouſly avoided for the future. Some People argue, that Times and Circumſtances alter the Nature and Reaſon of Things, and therefore, what was a good Law in one Age may not be ſo in another: But I ſay, the Nature and Reaſon of Things are eternally the ſame in all Ages and Times: And whenever any Body will produce me an Inſtance ſeemingly to the contrary, I will immediately ſhew him the Abſurdity of it. If your Scheme for a Tax on Houſes be right now, it would have been ſo five Hundred Years ago. If the Houſes were fewer, the Exigencies of the State were leſs; and the Proportion will hold eternally. And tho' 'tis plain, that I approve both your Notion of the Tea-Duty and Houſe-Tax; yet I am thus far of the ſame Mind, as if I did not: That I would have it well canvaſs'd and conſider'd, before 'tis form'd into a Law; and becauſe the wiſeſt of Men are fallible, and their Foreſight very much confin'd, I humbly preſume 'tis beſt to go into it gradually, leaſt we make a Law like that of the *India* Prohibition, which we can neither well continue nor repeal: For ſince 'tis very plain, that either the Nature of our Duties muſt be alter'd, the Exigencies of the State leſſen'd, or the Nation ſink under the Burthen, it behoves us to be very careful; that by ſhunning *Scylla*, we don't run on *Charybdis*, and ſo make bad worſe. 'Tis true, I grant, that *France* muſt ſink before us: But it is a poor Satisfaction to reflect, that of too adverſe Nations, one will have the Honour to be ruin'd laſt. I ſhall therefore, although your Scheme is as much my Darling, as your's that produc'd it, think it incumbent on me to enquire, whether it may not be attended with ſome bad Conſequences. In order whereto, I ſhall firſt obſerve, that in all Nations where Riches flow in by Art, Induſtry, or Commerce, the People in Proportion,

portion, as ſuch Riches increaſe, grow expenſive and fond of every Thing that's foreign, new, and dear; and conſequently deſpiſe what's cheap. This common Experience ſhews us to be every Day the Caſe. Now, ſuppoſe by the taking off the Duties from neceſſary Conſumptions, and reducing them thereby to leſs than half Value, our own Products come to be deſpis'd, and even a Porter be aſham'd to drink Strong Beer at a Penny or Three-Halfpence a Quart, and ſo every Thing elſe in proportion. Should we not have more Money go abroad for Wine, *&c.* than now? nay, I am in ſome Doubt, whether if the Duty were taken off from Salt, the People would uſe it; So much have I ſeen of the Whims and Follies of a wanton Nation: For it is not thus only amongſt the Rich and Great; but Players, Tumblers, Fidlers, Jack-Puddings and Singers, have the Impudence to drink *French* Wine, becauſe its dear, and oppoſite to the Intereſt of the Nation; and every other Expence in Proportion, tho' they run away or go to Jail for it when they have done. You will ſmile perhaps, Sir, at this odd kind of Reaſoning; but however ſuperficial it may appear to you, yet as it regards the main Point in queſtion, I dare ſay you'll agree that the Facts are true: And at all Events it may ſerve to intimate the Neceſſity there is, in the making new Laws, of conſidering future Conſequences as well as preſent good Effects. This Principle you ſeem ardently to eſpouſe, when you mention the Navigation-Act and Drawbacks, of which you think ſome Parts ought to be repeal'd or amended; tho' in both Caſes, I have the Misfortune to differ from you. I take it for granted, every Owner, or Sett of Owners, employ a Maſter, whom they either can or think they can truſt, and if he deceives them, they are but in the ſame Condition, as all Men muſt be, who are under a Neceſſity of truſting others; ſo are not hurt by the Law, tho' they may be by the Villainy of thoſe they employ, which is common to all Men: But if the Government was to lay the Penalty on the actual Aggreſſor, that Aggreſſor would al-

ways

ways be a common Seaman, who would have nothing to do but keep out of the Way, and the Owners in Condition to laugh at the Law and deſpiſe it: Therefore, to fix the Penalty on the Owners, is only to make them very careful whom they employ. If the Maſter be a good Man, they have their Remedy againſt him; if not, 'tis their own Fault to employ a Man, who has neither Subſtance nor Honeſty: But the Law is ſo far from being blameable in this Caſe, that I don't ſee how it could have been otherwiſe, and at the ſame Time any Law at all. 'Tis much the ſame in the Drawbacks. If I ſhip Goods aboard a Ship for *Holland*, and the Maſter goes for *Scotland* or *Ireland*, and ſells my Goods there, without my Approbation, this is a kind of Piracy. Does this Maſter ever appear again? If he does, and I don't proſecute him, What muſt naturally be concluded but a Confederacy? Suppoſe I enter Goods with the *York* Carrier, and he runs away with them to *Exeter*, he is either guilty of Felony, or liable to an Action of Damage, if I ſuffer any by it. And as the Merchant, knows, when he ſhips Goods for ſuch a Port, that the Ship is bound to ſuch a Port, has not the Merchant to all Intents and Purpoſes, the Direction of the Voyage? But I will venture to ſay, that had that Alderman, you mention, made the Fraud apparent, by ſhewing a fair Proſecution againſt the Maſter, and Draughts return'd for that very Commodity from *Holland*, and apply'd as he ought to have done, he had never been proſecuted, or if he had, he would not have been hurt. On the contrary, if the Government were not to fix the Penalty on thoſe who are allowed the Drawbacks, a Confederacy might eaſily be form'd, by adapting proper Maſters, to cheat the Revenue without Redreſs, and turn all our Commerce into downright Smuggling: So that taking the Caſe to be, as you have ſtated it, if what I have heard be true, Mr. Alderman is very well off, that he never paid the Penalty. I hope, Sir, this plain Dealing will be excus'd: For as I have nothing to do with either the Government or him,

him, ſo I reaſon only on the plain Matter of Fact as it appears to me.

On the other ſide, I muſt agree with you, that it would be a moſt happy Thing if ſuch a Law could be, as would render all Oaths and Penalties entirely uſeleſs; that would leave every Man quiet in his Shop or Warehouſe, unpeſter'd with and unmoleſted by Exciſe and Cuſtom Officers, and that would reduce all our Duties to a ſingle Tax: And I alſo agree that your Scheme will probably when matur'd, bid fair to produce the good Effect you intend it ſhould: And I am apprehenſive, that when ſuch a Thing comes to be ſeriouſly attended to, you are capable of giving higher Proofs of the good Conſequences; and as to what relates to the Parliament, I think it may be entirely left to themſelves, to take care they are not leſs a Parliament, on ſuch a happy Exchange, than before. And if it ſhould take the happy Turn it ought, that People ſhould take it in their Heads to be content with their own Commodities; and if they muſt be extravagant, it ſhould be in a Profuſion of their own Commodities, in ſuch a Caſe a Thouſand good Conſequences would neceſſarily reſult from this Scheme, as the Manufacture of each Species would be thereby infinitely more extended: For if People would ſpend then as much as they do now, and pay but half the Price, there muſt conſequently be twice as much manufactur'd to anſwer that Expence, beſides the Increaſe of Exports. And in the particular Species of Salt, there would be at leaſt ten Times the Conſumption there is now: For it would be then uſed for the manuring of wet Lands; and to prevent foreign Salt being uſed for that Purpoſe, they may lay the ſame Tax thereon as is now laid on home Salt, which would effectually prevent its being employ'd to that Uſe. Another good Conſequence would naturally attend the falling the Price of Neceſſaries, which is, that all Manufactures of Woollen, Linnen, Iron, *&c.* would become in Proportion cheaper, and thereby in Condition to command foreign Markets, which would be

an

an Improvement in our Commerce of the laſt Conſequence.

I think one need not enumerate more good Effects, naturally flowing from the Execution of this Scheme, it being now ſufficient to ſay, that if what has already been urg'd in its Behalf, will not influence, all that can be ſaid further, will be to little Purpoſe. I believe all Mankind, who have any Judgment in publick Affairs, and think a Moment, will agree with me, that however rich the Nation may appear to be, 'tis plainly not improving. On the other ſide, 'tis very plain our Debts grow upon us daily; and then ſuppoſing our Income by the Ballance of Trade to be as good as ever, yet the Increaſe of the publick Debt is an evident Symptom of a Conſumption; for who is there in private Life, that without improving the Income of his Eſtate, loads it annually with new Debts, and yet is weak enough to preſume, he ſhall not in the Event be ruin'd? 'Tis exactly the ſame Thing in the State, only its Compaſs is not ſo eaſily ſurvey'd, and conſequently not ſo ready a Judgment made of the Term of its Fate. Some who find it their preſent Intereſt to laugh at ſuch Reflections, but are afraid to enter into the Argument, alledge, that both *France* and *Holland* are more in Debt, and have fewer Reſources, than we; and therefore, that as long as we are in the beſt Situation of any of our Neighbours, we have no Reaſon either to complain, or be afraid of Conſequences. This is at beſt but the wretched Politicks of unexperienc'd Stateſmen. The Truth of the Matter reſts here, on the fundamental Maxims of Stateſmen; who, if they can do their Country any Good, conſiſtent with their own Syſtem, 'tis very well; they have no Objection: If not, their own Intereſt is to be prefer'd; And what they call their Intereſt is this, to keep themſelves in Power, and amaſs immenſe Riches; And the Means to thoſe Ends are, a great Number of Dependants, and the ſole Diſpoſition of the Publick Money: It follows that any Law, which oppoſes theſe Ends, tho' the Fate of the Na-

tion depended on it, is not to be procur'd. The greater Variety of Taxes, and moſt difficult and expenſive to be receiv'd, are his Harveſt, and the Nation's Miſery, as they contribute at once, both to ſupport his Power by the Numbers employ'd immediately under his Direction, and by the Difficulty they create of their Accounts being nicely inſpected into, tho' at the ſame Time ſuch a *Quantum*, as the clear Tax brought into the publick Account, might be paid by the People with a Quarter Part of the original Levy: So that the Nation is oblig'd not only to ſupport their greateſt Enemy in Power and Riches; but alſo, to ſupport all his Tools and Dependants; which is exactly the ſame Tyranny, tho' in another Light, as practis'd in *France* and *Turkey*.

The Knowledge of this leads us eaſily into an Acquaintance with the Motives, that obſtruct all the proper Means for preventing Smuggling: For tho' Smuggling in general is an immenſe Loſs to the Nation, not to be computed; yet is it not to be ſet in Competition with Seizures, not enquirable into by Parliament, as ſome People ſay, or of the creating Officers to prevent it; nay, tho' in the Face of Day, one of the moſt notorious and bare-fac'd Cheats is practis'd, that ever any Nation was bubbled by. A Smuggler will buy his Tea at *Dunkirk* on an Average at 1*s*. 8 *d*. *per* Pound. He loads his Veſſel with this Tea, and then comes over and informs that ſuch a Veſſel intends to run a Cargo of Tea, which, when landed, they ſhall know immediately from him. This accordingly happens. The Tea is ſeiz'd, and ſold on an Average at 7 *s*. a Pound. His Share amounts to about 2 *s*. 3 *d*. ſo that he clears 7 *d*. *per* Pound without any Hazard. One Third only comes to the King, and the Nation pays the Officers their Salaries, who get one Third more. Thus all contribute to make the Nation pay for what is infinitely detrimental to her Commerce, and the Good of the fair Trader, and this purely for the Sake of a third Profit, and the creating Dependants. Again, a Perſon who deals in

Teas,

Teas, ſeemingly a fair Trader, will ſell you the beſt Teas at 2 *s.* a Pound leſs than the Market-Price, if you will take them without a Permit: But he has at the ſame Time a Smuggling Stock at command, which he buys at a ſuitable Price, and keeps his Stock up with, and by that Means, muſt out-trade any fair Dealer; And here muſt be Officers again to look after this, at the Expence of the People; But if ſuch Smuggler be detected, the Nation is no way benefited; It does not come to Account, to leſſen the publick Taxes, or if it did, it would be no ways adequate to the Evil it creates. This is not the only Article, in which ſuch Tricks are play'd. If theſe Things were told in *China*, with what a contemptible Sneer would they reflect on *Britiſh* Politicks!

Even in *France* the Politicks are ſomething better in this Reſpect: For there, if the King takes from the People what he thinks neceſſary, he doth not encourage Foreigners to do it too. I dare ſay it would be thought wretched Politicks, if a Miniſter was to propoſe to That, or any other Sovereign, that he might get 50,000 *l.* a Year from his People by making them loſe 2,000,000 *l.* to Foreigners; ſince he muſt immediately diſcern, that his Subjects Loſs, in the Ballance of Trade, muſt in the Event be his own, and for which ſuch a Trifle would make but a pittiful Amends; and This is truly the Caſe where Smuggling is either permitted or conniv'd at: Nor do I know a State in *Europe*, that is actuated by ſuch Principles. We are a People merely mov'd by the Flights of Imagination, and while our whole Hearts are ſet on preventing what can hardly even happen, we are impos'd on by a Sett of Men, whoſe whole Thoughts are turn'd how to raiſe themſelves, and ruin us; and tho' the very Name of a Prime-Miniſter here is imaginary, and has, properly ſpeaking, no kind of Exiſtence in our Conſtitution; yet ſuch a Thing ſelf-created there uſually is, with all the Power and Attributes of a real Prime-Miniſter, and with this Advantage over the *Turkiſh* Baſhaws, that even the Sove-

reign can't depoſe him, and has in many Reſpects more the Powers of a Monarch, than any that ever yet reign'd. I ſhall conclude this Work, by clearing up a ſeeming Paradox to thoſe, who are not converſant in Trade. How, ſay they can it poſſily be, that we ſhall, as this Scheme pretends, pay more Taxes than we did before, and yet not pay half ſo much? ſince the Expence of the Officers to receive 'em is not one Third of the *Quantum*. The plain State of the Caſe is this. The Merchant firſt pays the Duty, then he pays himſelf Intereſt for that Money, he advances for the Duty; then he pays Fees ordinary and extraordinary; then he pays himſelf Intereſt on that again; then he ſells to the wholeſale Man, on Credit; then he pays himſelf Intereſt on that Credit: The wholeſale Man conſiders all this, and raiſes his Price on the Retailer accordingly, and that Retailer on the Conſumer in courſe; So that in the whole, the Conſumer pays for Duty and Credit, at leaſt Sixty *per Cent.* on every Commodity he conſumes, more on ſome, leſs on others; But it is ſo much on an Average. It may be ſaid Credit will be given and paid for, if there was no Duty: 'Tis true; but not for above half the *Quantum*, which will leſſen the Accumulation on that half conſiderably, as People may trade with leſs Capitals, and conſequently have leſs Occaſion for Credit, and ſo leſs Reaſon to raiſe the Price of their Commodities. But here follows as material an Article as any of the reſt: The High Duties naturally create Smuggling, this Smuggling carries a vaſt Quantity of current Caſh out of the Nation: The Trader muſt conſequently not only have leſs to trade with, and ſo deal more on Credit; but likewiſe, as he ſells leſs, and has ſlower Returns, he muſt ſell dearer; and as the Conſumer, by the want of current Caſh, muſt purchaſe on Credit too, ſo muſt the Seller ſtill increaſe his Price. All theſe Things taken together, I think may very well account for the Difference there will be, in paying of one Tax by the Conſumer, and paying in effect ſo many different Duties on each different Tax, by the

Traders,

Traders, which at laſt falls ſo heavy on the Conſumer; And the Revenue will be ſtill more, as there will be fewer Officers to receive it. If this will not ſatisfy any reaſonable Man of the Neceſſity of a ſingle Tax, I own it is neither in my Power nor Will further to convince him. I am, Sir, *&c.*

I ſhall add, by way of Supplement, a ſhort Scheme, which I conceive will, to all Intents and Purpoſes, anſwer the End of the foregoing, and the Tax be more regular, even, and certain; And this is to lay it on Windows only. As it is now laid it is very uneven: But if 20 *s.* a Year be laid on every Window of a Houſe above ten, and 2 *s.* a Year on every Window above five, and none under; the Labourer will not ſuffer, and the Whole will be near adequate to the Fortunes of the Perſons who poſſeſs the Houſes, or rather to their Conſumptions, and muſt lie on the Houſholder whether Owner or Tenant, becauſe he and his are the Conſumers. I preſume; as before, that there are 600,000, with twenty Windows each on an Average; and 200,000 with above five Windows each, that is to ſay Seven and Half on an Average, which is 5 *s.* a Houſe, the Produce then will be

Six Hundred Thouſand Houſes at 10 *l.* *per* Houſe		6,000,000
Ditto at 5 *s.* *per* Houſe		150,000
Two Hundred Thouſand at *ditto.*		50,000
Land-Tax at 2 *s.* equally laid		2,000,000
Liſt of Duties and Revenues to remain as before		2,000,000
		10,200,000
Civil Liſt	1,000,000	
Expences Receiving, *&c.*	150,000	
Charges of the War, *&c.*	6,250,000	
		7,400,000
Remains clear		*l.* 2,800,000

The

The Revenue in Time of Peace will ſtand thus:

Groſs Income as above	———	10,200,000
Expences as before, Page 17	———	3,340,000
	l.	6,860,000

So that if there be Peace, theſe Duties may be lower'd accordingly, or if they continue about ſix Years, they will pay off the whole Debt of the Nation; And then the Land-Tax may be taken off for ever, and the Tax on Houſes one Half in Times of Peace, and needs never be higher in Time of War. In Peace the Surplus-Taxes will be almoſt ſeven Millions: And if Peace continues long, I could wiſh a good Foreſight purſued, which would anſwer two very important Ends. What I propoſe, is to raiſe at leaſt half a Million a Year more than the Exigencies of the State require, and this to be lent out at three *per Cent.* on ſuch Land-Securities, as the Attorney and Sollicitor-General ſhall approve, and on ſuch private or perſonal Securities, as the Board of Trade ſhall approve, the ſame to have, like all other Government-Debts, the Preference: The Land-Securities liable to three Month's Notice, the Perſonal to ten Days, with ſuch cautional Proviſions for preventing Frauds, as ſhall be found neceſſary, and which muſt be agitated in ſecret, ſo not proper to be mentioned here.

The two good Ends of ſuch a Proceedure, I think need little Explanation: The Government will by this Means, in a few Years, lay up ſuch a Stock, as will enable them to do the Nation Juſtice, on all Occaſions; and the honeſt Subject, who wants Money, may always have it on eaſy Terms, free from Impoſition and Uſury. I am very well aware of all the Objections, that can be made, and ſhall always be ready to anſwer them, if introduc'd with good Manners; otherwiſe ſhall diſregard them: For as I have no Views but what center in the publick Good, or are ſo intend-

intended, I ſhall not ſubmit to enter into *Billingſgate* Diſputes.

I think it generally agreed, that when Taxes are moderately laid, 'tis better to continue them, than to be often varying them; more eſpecially when it appears morally certain, that they will never be higher, and are much leſs in effect, than for many Years before; which will be evidently enough the Caſe, if put on the above Footing, beſides at leaſt a Million more circulating Caſh in the Nation than now. The Way to attain this great and good End, I take it, is to make the Parliament unanimous: The Means, I conceive, to that End is, to let them all ſhare in the Benefits; and I am ſo far from thinking that they ought not to be paid for their Attendance, that I think they merit it more than the Judges, and that they ſhould be paid a Salary, tho' not ſo much, as their Duty is not equal, but what they do of greater Importance: Nor do I propoſe that they be paid by the Crown or be any way dependant: But ſuppoſe every Member not enjoying a Place to the Amount of 500 *l.* a Year clear, to have That made up ſo much; if no Place, then 500 *l.* a Year paid Him: And as to the Nobility, who have not Eſtates above 1000 *l.* a Year, they ſhould have 1000 *l.* a Year in Places or Salaries; but with this Proviſo, that both Lords and Commons ſo entituled, make Oath, that they neither do, nor will receive Place, or Penſion from the Crown, without informing their reſpective Houſes, in order that their Salaries may be taken off, or adjuſted ſuitably to what they receive or accept from the Crown. I will not ſay all I conceive of the good Effects, ſuch an Eſtabliſhment might produce both to the Prince and People, but am pretty confident it would go a great Way towards a right Underſtanding, be the plain Road to a firm and laſting Eſtabliſhment, and of rendering our Taxes equal, and light and eaſy; and conſequently improve our Commerce, and render us honourable and regarded by all our Neighbours.

There

There are two little Obſervations, I forgot to make: One is, that I have charg'd Houſes with above ten Windows, at 20 *s.* a Window, and beſides that 5 *s.* a Houſe, as equal to the Houſes under ten Windows, tho' they muſt have the whole Number: This I do, as conceiving there are many Houſes of Eleven or Twelve Windows, that can better afford to pay, in Lieu of Conſumptions, Twenty-five Shillings, than thoſe under-rated can Five; yet perhaps it may be too hard to charge them to the full of the Under-Rate, ſo have only put them as to that Part on the Average-Rate; and then all Houſes above five Windows will pay the Average-Rate, and all above ten, both the Common and Average Rates; which from what I have obſerv'd will be a pretty equal Tax: The next relates to the Auditor of the Exchequer, who gets perhaps more by the Taxes, than any other Man in the Nation; and as his Gain chiefly ariſes from the *Quantum* of the neat Produce paid in to him, and as the foregoing Scheme will probably produce near double, I think there is no Neceſſity for his making double Profit, as it will neither double his Expence nor Trouble in either the Receipts or Iſſues, therefore ſhould think his Poundage might be leſſened one Fourth, and he ſtill enjoy the beſt Place in the Kingdom.

To conclude, it ſeems to me no otherwiſe material what you lay the Duty on, ſo it be a ſingle Duty, than that in ſome it may be more eaſy, regular and even, than in others; but if ever this important Change ſhould be brought about, as it is to ſettle Things forever, on a ſolid and laſting Foundation, ſo will it be neceſſary, that the Crown, the Parliament, and People, have their reſpective Intereſts, ſo well ſettled and adjuſted, as that no latent Prejudice, may remain in either, improving in a Courſe of Time its Force and Power, 'till prepar'd at laſt to burſt out into a Flame and ruin the labour'd Structure.

FINIS.